

§§ 210.12-02—210.12-03

17 CFR Ch. II (4-1-12 Edition)

§§ 210.12-02—210.12-03 [Reserved]

§ 210.12-04 Condensed financial information of registrant.

(a) Provide condensed financial information as to financial position, cash flows and results of operations of the registrant as of the same dates and for the same periods for which audited consolidated financial statements are required. The financial information required need not be presented in greater detail than is required for condensed statements by § 210.10-01(a) (2), (3) and (4). Detailed footnote disclosure which would normally be included with complete financial statements may be omitted with the exception of disclosures regarding material contingencies, long-term obligations and guarantees. Descriptions of significant provisions of the registrant's long-term obligations, mandatory dividend or re-

demption requirements of redeemable stocks, and guarantees of the registrant shall be provided along with a five-year schedule of maturities of debt. If the material contingencies, long-term obligations, redeemable stock requirements and guarantees of the registrant have been separately disclosed in the consolidated statements, they need not be repeated in this schedule.

(b) Disclose separately the amounts of cash dividends paid to the registrant for each of the last three fiscal years by consolidated subsidiaries, unconsolidated subsidiaries and 50 percent or less owned persons accounted for by the equity method, respectively.

[46 FR 56180, Nov. 16, 1981, as amended at 57 FR 45293, Oct. 1, 1992]

§ 210.12-05—210.12-08 [Reserved]

§ 210.12-09 Valuation and qualifying accounts.

Column A—Description ¹	Column B—Balance at beginning of period	Column C—Additions		Column D—Deductions—describe	Column E—Balance at end of period
		(1)—Charged to costs and expenses	(2)—Charged to other accounts—describe		

¹ List, by major classes, all valuation and qualifying accounts and reserves not included in specific schedules. Identify each class of valuation and qualifying accounts and reserves by descriptive title. Group (a) those valuation and qualifying accounts which are deducted in the balance sheet from the assets to which they apply and (b) those reserves which support the balance sheet caption, Reserves. Valuation and qualifying accounts and reserves as to which the additions, deductions, and balances were not individually significant may be grouped in one total and in such case the information called for under columns C and D need not be given.

[37 FR 14602, July 21, 1972. Redesignated and amended at 45 FR 63679, Sept. 25, 1980]

§§ 210.12-10—210.12-11 [Reserved]

for management investment companies

§ 210.12-12 Investments in securities of unaffiliated issuers.

Col. A	Col. B	Col. C
Name of issuer and title of issue ^{1,2}	Balance held at close of period. Number of shares—principal amount of bonds and notes ⁵	Value of each item at close of period. ^{3,4,6,7,8}

¹ Each issue shall be listed separately: *Provided*, however, that an amount not exceeding five percent of the total of Column C may be listed in one amount as "Miscellaneous securities," provided the securities so listed are not restricted, have been held for not more than one year prior to the date of the related balance sheet, and have not previously been reported by name to the shareholders of the person for which the schedule is filed or to any exchange, or set forth in any registration statement, application, or annual report or otherwise made available to the public. If any securities are listed as "Miscellaneous securities," briefly explain in a footnote what the term represents.